1871
(L.R.)

File No. 10
Serial No. 1-9.

9

Subj- Imposition of Irrigation Cess on Inam Lands.

G. R. S. IX-5]

Previous references.

1871
~~191~~ .

Later references. (L. R :

File No. 10.

Serial Nos. 1-9

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 169.

Abstract Part B for March 1873.

SUBJECT.

Imposition of Irrigation Cess on Inam lands.

W D 88—GPB—50,000—24-7-16

Indexed.
MMA

A° 38.

Memorandum

Letter No. 20 dated 31st Ultimo from the Superintendent of Inams in Mysore.-

---

1 I have read the letter of the Superintendt of Inams above quoted, sent to this Department for note. The question therein dealt with, is one of a revised nature indeed, and the Administration of the taxes therein referred to, especially the irrigation cess in Inam Villages, is one of a perplexing character.-

2 As regards the Local Fund Cess, I may observe, the question has been settled; it may be charged upon the lump sum adopted in this settlement for calculating the Quit Rent for enfranchisement. The irrigation cess is not so, it should only be charged upon the land under actual irrigation. If it is to be levied in whole Inam Villages also every year, the Amildar or his subordinate will have to enter the Inam Village, measure the land under irrigation and regulate or fix the demand of the cess. This will throw additional work on our establishments, not to say any thing about our interference in the internal concerns of a private estate.-

3 The Inam Rule 26 when literally interpreted both by letter and in spirit, does not, I think, intend bringing under its operation the whole Inam Villages. It says that the cess should be paid by the Inamdar along with the Kandayem Ryots deriving similar advantages, and the Inamdar here meant must be

X

~~XXVI~~. All inamdars shall be liable to contribute their quota of the payments levied from all revenue paying occupiers of land towards the repairs of irrigation channels and tanks under which they hold land.

the holder of a minor Inam situated under the same work of irrigation as the holder of the Govt. land his neighbour. It would be over-straining, and perhaps giving an undue stretch to include the holder of a whole Village, who has separate tank or well of his own construction, or alienated in clear and express terms with the Village itself. The irrigation works therein situated, although lie above or below the Govt. tanks, yet are considerably beyond the distance prescribed in the Irrigation Act, within which the process of percolation is said to operate. The Inam may for what we know be above a Govt. tank, and if there is any percolation at all, it may be from an Inam into a Govt. tank. under those circumstances -

4 If the foregoing objections are over ruled, and it is determined that the Irrigation Cess should under all circumstances be levied, the rule which authorizes the imposition, also imposes the obligation that the revenue thus levied, should be spent upon the tank, or the lands under which it is levied. Here is a legal difficulty. For the sake of the administration of this rule, we have to keep separate accounts for each tank and well, and the Govt. officers will have to inspect and spend the money realized under each item upon their repairs. I do not think we have sufficient agency for the purpose nor funds for so doing accruing under the operation of the tax without having recourse to other contributions for the purpose.

5 There is one way of meeting these difficulties, and that is not to introduce the

irrigation cess into* whole Inam Villages except in cases in which the Inam Village is irrigated or has a share of irrigation from a Government tank, when the lands should be measured, and not only the Irrigation Cess at one Anna in the rupee should be charged, but also the full water rate upon the land irrigated over and above the extent to which his right is recognized in addition to one Anna Irrigation Cess upon the excess thus determined.—

6 As observed before, the one Anna Irrigation Cess is far from being sufficient to create a fund for the preservation of tanks against accidents. To ensure the safety of the Govt. works in the series, the Dy. Superintendent or the Engineer should periodically inspect the Inam tanks, and if they are neglected by the Inamdars, he should repair them at once and recover the cost as a revenue arrear by destraint and sale. Thus alone the safety of the Govt. tanks may be ensured from a bursting of the Inam tanks from inefficient state or condition of their bunds &c.—

7 Letter No. 3895/91 of the 2nd November 1871 on this subject to the Inam Commr. is herewith submitted, but it does not appear to have been communicated to the Superintendents of Divisions.—

8 As I feel the practical administration of the Irrigation Cess difficult, I have ventured to submit this memo, and beg I may be pardoned for agitating the subject again.—

B. Venkata Rao
10/8/72

* This can be by Exception from the Cess, as proposed here:— that Inam lands irrigated from Govt. tanks only may be rated.—

The duty of Inam Tank Bunds should be carried out similarly to Govt. Tank bunds by appointing a special Govt. Officer to Entertain Repairs Establishment to be maintained from the Cess the Inamdar of which might be attached by the Govt. Revenue Officer of the District in which Case he offends

Memorandum

W. H. Moore
11/6/72

Dr. Secretary
Herewith
Sir
Respectfully Mr. C. King to-morrow
I send copy of the letter alluded to
to Supt. of Decisions.
12 June 1872.

No 49

Inam Superintendents Office
Camp Devanahally —
31 May 1872. —

To

The Superintendent
of the Nagar Division.

Sir,

In reply to Your docket No 71 of the 23rd Instant, I have the honor to state that the Local Fund and Irrigation cesses are to be levied on all Inam ~~[illegible]~~ or Minor Inams, and that the Irrigation cess is to be levied on all Inam lands / whole Villages included /, whether Garden or wet lands, whatever may be the source of Irrigation. It rests with the Chief Commissioner to decide how the cess is to be appropriated when levied on lands irrigated by purely Inamdars' works; but it is supposed that the Inamdars' Tanks and wells are fed by direct supply from the Govern-

ment works above them or by percolation, and the cess is to be levied on all Garden & Wet lands.

2. I shall feel obliged by your furnishing me with a detailed Statement of all Cases in which the cess has not hitherto been levied for each year, and it will then rest with the Chief Commissioners to decide whether such arrears are to be collected or not.

I have &c.
Signed Robt Pole
Superintt of Inams.

No 20-

Inam Superintts Office.
31st March/72

Copy of the foregoing is forwarded to the Secretary for the Chief Commissioners information.-

Superintt of Inams.

Circular 1872

From Off Secy

To Comrs of Ds

~~Superintendent~~ Attorney

Dated 20 Dec

Despatched

Received

Enclosures No.

General No. 1415

Ai 4c No. 81

} 1872-73

I. 37.

Has the honor to return
herewith copy of
Mrs Sykes letter of 3895/91 of
the 2nd November 1871 on
the subject of the Injunction
Cessor Secret.

"Byrnes"

signed J. Cowen

Off Secy.

1872 No 5

From Superintendent Indian Affairs & Lands, the Secretary to the Chief Commr

Dated 30 July 72
Despatched 8th
Received 9th

Enclosures No. 1

General No. 36 18/72/73.
No.

In continuation of his No of the 31st May last, forwards copies of certain correspondence noted & with reference to his No 3895 d/12 Nov 1871, suggesting that instructions may be issued to the Sheriffs of Kaipara & Manukau to call upon accounts for the irrigation [illegible]

The Secretary will [illegible]

To Chief Commr
12-7-72

Irain Supttts Office.
Camp Devanhalli.
3d July 1872.

No 36

To,
The Secretary to the Chief Commr
of Mysore.

Sir,

In continuation of my No 20 of the 31st May last, I have the honor to forward the correspondence marginally noted, for the Chief Commrs information, and with reference to para 2 of your No 3895 of 2d Novr 1871, to suggest that instructions should now emanate from yourself to the Superintendents of the Nagar and Kandrdrong Divns for the due realization of all arrears due on account of the irrigation cuts

I have the honor to be
Sir,
Your most obedt servant,

D. Mc

Supttg of Irain Settlements.

× Survey Corrd No 798 of 22 June 72. My reply thereto No of 3 July 72.

MMG.

No. 498 of 1872.

From,

Colonel W. C. Anderson.
Survey and Settlement
Commr. S. D. & Sagore.

To,

Captain Cole.
Supt.- Inam Settlements -
Survey Commr. Office.
Dharwar 22d June/72.

Sir,

With reference to the latter part of para 10 of your letter No. 79 of the 31st ultimo to the Superintt of the Nagar Division, received with your Endorsement No. 21 of the 31st ultimo, commencing with the words "it is supposed" I am not aware that there is any authority for the said supposition, and if not it was imprudent to venture on hazarding it as liable to give rise to difficulty. It is quite sufficient in all such cases to state what the orders are, the reasons for the orders, unless clearly and explicitly stated in the orders themselves it is always better to keep in reserve.

Your obedt Servt
W. C. Anderson
Survey & Settl. Commr.

No 128

Irrign Supts Office
Camp Devanhalli
3d July 1872.

Dept 8

To,
The Survey and Settlement Commr
of Mysore - Bangalore.

Sir,

In reply to your No 798 of the 22d ultimo, I have the honor to refer you to para 4 of Col. Prescott's No 312 of 28th May 1869, in which the "supposition" alluded to was set forth. It was put forward at the conference held at Bangalore in March 1868, and the views relative thereto were upheld in the Secretary's No 2943/167 of 2d September 1869, copy of which is annexed.

2. I would avail myself of the opportunity to suggest that the Irrigation cess should be calculated and merged into the assessment on wet lands at the Survey Settlement of each Talook the Settlement Officer noting at the time the proportion of the assessment to be set aside each year for the Irrigation cess Fund, as it has always appeared to me that no

14

1872 No. 49.

From,

The Survey and Settlement Commissioner,

Section

File No. 13-71

To, Mysore

The Secretary to the Chief Commr. of Mysore

Serial No.

Dated Bangalore 29th August

Despatched

Received Regd. 2nd Sept 72.

Enclosures No.

No. 1116

Regarding the collection and mode of calculating Mugatha Cess in Inam villages

Abstract of Cess 1-1-0 3-0-0 1-2-5

14.9.72 -

I have already opened for the Survey of the whole Inam Villages with such modifications as regards villages not yet settled - as regards those already settled & those with little deds have been opened after a person to see that the only course open is to [illegible]

Regd 17-9-72

15

The provisions of Sec. VII of Bombay Act III of 1865 & has been Extended to Mysore and they therefore cannot be levied -

The Money Left & should I consider be authorised to pay the amount of the Cess Local Fund and Municipal - to the Land Revenue - Dept -

To Duffin
16-9-72

16

No. 1116 of 1872

From,

Colonel W. C. ANDERSON,

Survey and Settlement Commissioner Mysore.

To,

THE SECRETARY TO THE CHIEF COMMISSIONER,

for the Government of the Territories of His Highness

the Maharajah of Mysore.

Survey Commissioner's Office,

Poona 29th August 1872

SIR,

I have the honor to forward for the orders of the Chief Commissioner a letter No. 231 of 19th instant from the Enam Superintendent on the subject of the collection of Irrigation Cess in Enam villages in which it is stated that no record exists of the amount or proportion of irrigated and unirrigated land on which to base the calculation of the cess.

2nd It appears to me that very imperfect

imperfect data exist at present for the collection of the local cess in any Guam village. The present valuation as recorded in the accounts is that of many years ago when the value of money was very different to what it is now.

3rd " If the Guam villages are surveyed a clear base for the collection of the cess will be obtained. But if not surveyed, or till surveyed, I am of opinion that the bare valuation of the accounts is not a sufficient base on which to calculate Local cesses, but that 50 per cent should be added to that amount.

4th " As regards the amount to

921

From 1892

To Hs Survey & Settlement Commissioner Mysore

Dated 1st
Despatched
Received October

Enclosures No.

General No. 3704
Serial No. Rs No 125 } 1892/173

With reference to
his letter No. 1116 of the
29th August last he
states that the order
already issued for
the survey of all wet
Inam villages will
meet this application
as regards villages
not yet settled.

Genl No. 3704
Revt. No. 125 } 1872/73.

Mysore Office
the 4th October 1872

To

The Survey & Settlement Commr
of Mysore.

Sir,

With reference to your letter
No. 1116 of the 29th August last,
requesting instructions on the
subject of the collection and mode
of calculating Irrigation Cess
in Inam Villages, I am directed
by the Chief Commr to state that
the orders already issued for the
Survey of all whole Inam
Villages will meet this appli-
cation as regards Villages not
yet settled. In the case of Villages
already settled, and whose Title
Deeds have been issued, it appears
to Colonel Meade that the only
course open is to apply the pro-
visions of Section VII of Bombay
Act III of 1869, which has been
extended to Mysore, and I am
desired to request that such may
be done.-

The Survey Superintendt
should, the Chief Commr considers,
be authorized to fix the amount
of the Cess - Local Fund and
Irrigation - to be levied on all
such Villages.-

The

The enclosures of your letter × are herewith returned as requested.

MR
28/9/12

I have &c.

Offg. Secretary.

× Original letter No. 231 of 19th Augt. 12 from Supt. of Inams to Inam Commr. of Mysore.
Copy of letter No. 348 d/31st July 12 from Dy. Supt. Chitaldroog Dt. to Supt. of Sagar Dy.

25

No. 1414 of 1872

From,

Colonel W. C. ANDERSON,

Survey and Settlement Commissioner Mysore.

To,

THE SECRETARY TO THE CHIEF COMMISSIONER,

for the Government of the Territories of His Highness

the Maharajah of Mysore.

Survey Commissioner's Office,

Poona 19th October 1872

SIR,

I have the honor to forward for the orders of the Chief Commissioner a letter received from the Enam Superintendent relating to the mode in which the Irrigation cess raised in Enam villages is to be disposed of :—

2 It appears that Captain Cole has recorded in his orders on the register of the Joodee village of Beernamungala in the Dewunhullee Talooka that the cesses Local and Irrigation are to be spent locally and for the special benefit

X No. 256 of 16th September 1872

† Returned with reply &c.

benefit of those paying those cesses. I cannot see that this remark was called for in the document in question which referred properly to the confirmation of an alienation of revenue and not in any way to the disposal of Local cesses and if uncalled for it was inexpedient as likely to give rise to misapprehension in the absence of definition as to what constitutes local expenditure.

3 However it appears necessary to decide on what the Enam village is to get in return for the Irrigation cess raised in it, this cess is on all wet lands whether watered by tanks, river channels, drainage or wells and should be to a certain extent locally spent. I say to a certain extent because it is absolutely impossible that it should be so closely locally spent that every field

paying

Dy Useful

Gen. 1873.

I 30.

To Hebbampiler
Mysore Gazette

Section

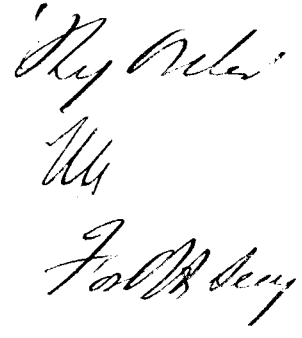
Dated —
Despatched 5th } February
Received

Enclosures No.

General No. 6126 } 18/2/73.
Gl. No. 1013 }

Requests that the accompanying General Circular No. 93 Jouste regarding Irrigation (Local) cess, may be published in the next issue of the Mysore Gazette with Canarese translation, and 50 (that) spare copies in English and 150 in Canarese may be furnished

to this Office.



32

No. 316 of 1873

From,

Colonel W. C. ANDERSON,

Survey and Settlement Commissioner Mysore.

To,

THE SECRETARY TO THE CHIEF COMMISSIONER,

for the Government of the Territories of His Highness

the Maharajah of Mysore.

Survey Commissioner's Office,

Mysore Territory

Tadgoopee 4th March 1873

SIR,

I forwarded to Captain Cole Supt. of Enam Settlement a copy of your letter No. 5164/152 of the 10th December last for his information and guidance with copy of my letter to you No. 1414 of the 19th October last. I have now received from Captain Cole a letter in return justifying the course which he had adopted and which received the condemnation of the Chief Commissioner in your letter

No

No. 5164/152 above referred to as Captain Cole specially requests that his letter may be laid before the Chief Commissioner. I send it though I cannot conceive that his case is in any way improved by farther discussion of this matter.

2. Captain Cole objects that he made no such order as that referred to by me to the effect that the local cesses are to be "spent locally and for the special benefit of those paying "those cesses" after reading over Para 2 of Captain Cole's letter appended and the extract of his orders marginally quoted by him I find it difficult to see how his so called remarks in his orders can be considered necessary or expedient.

B.

3. As regards the remainder of his letter it appears to me to in no way affect the point under discussion. —

4. Captain Cole's letter is forwarded in original. I shall be obliged by its being returned when no longer required.

Your obedient Servant

J Munro

Survey and Settlement
Commissioner Mysore.

54

No. 426.

Inam Superintendent's Office
Bangalore 28th Jany 1873.

To

The Inam Commissioner
of Mysore
Poonah.

Sir,

In reply to your No. 1746 of the 19th December 1872, I have the honor to offer the following remarks for your information and for submission to the Chief Commissioner.

2. In the correspondence therewith forwarded and marginally noted,

From Survey and Inam Com.r to the Secy. No. 1414 dated 19th October 1872.
From Secretary to Inam Com.r No. 5564/152 dated 10th Dec.r 1872.

you remark that I have recorded in my orders on the Register of the Bimmangala village of the Devanhalli Taluk that the "cesses Local" and "Irrigation are to be spent locally "and for the special benefit of those "paying those cesses," but on reference to the extract of my orders, —

marginally

marginally quoted for ready reference You will observe that I made no such order but remarked that the point called for consideration. If you allude to the words "are to be spent locally," they do not form my orders on the Village but are mentioned as these cesses are purely of local taxation and for local expenditure.

3. Now, with all due deference, I would beg to submit that such suggestions for higher Consideration are called for by me. By Rule XXVI of the Mysore Land Inam Rules, all Inam lands are made subject to the Irrigation cess, and Colonel Clerk issued the following

× × ×

2. The Maharajah's Summud certainly exempts the Jodidars from all taxes, but it has been ruled that the Local Fund and Irrigation cesses are to be paid by all Inamdars in Common with Government Ryots, as the cesses are to be spent locally and for the special benefit of those paying these cesses. If the Jodidars pay these taxes, it will have to be considered how far the Govt becomes responsible for the repairs of the Jodidars Tank or how the money levied from him as Irrigation cess is to be spent."

× × ×

No 7091
221

Mysore Chief Commrs Office
Bangalore 15th March
1873

Section

To,
The Survey and Inam Comm.

Sir,

I am directed to acknowledge your letter No 326 dated 4th Instant forwarding a + communication from the Superintendg of Inam Settlements, on the subject of the orders conveyed in my letter of 10. December last No 5164 152

+ No 426 of 28-1-73 herewith returned

2. The Chief Commissioner is quite conscious that the circumstances connected with the imposition of the Irrigation Cess have given rise to a considerable difference of opinion regarding the desirability of its universal or even partial levy in Mysore, but he sees no sufficient ground in what Captain Cole puts forth in his present letter, to warrant his recording the entry in the Register of Binamangla Village to which you properly took exception, and he regrets that he should have made any further reference on the subject.

3. Captain Cole refers to the Sunnad in this case as exempting the Inamdar from

from all taxes, and at the end of Para. 3 of his letter remarks that a summud might be produced containing special exemption from all water taxes but he ought to be well aware that under no circumstances would such exemption relieve the Inámdars from the incidence of the Local Fund and Irrigation cesses, neither of which are taxes in the sense in which the term is used in the Summads viz: State or Government dues.

4. The liability of all Inámdars to pay these local cesses equally with Government ryots has been decided by Government, and the Inám Superintendent has therefore no voice in the matter and no authority whatever to record any opinion as to how the cesses are to be expended, the laying down of rules on the latter point being a matter for the orders of the Local Government. —

5. Nor, whatever may have been the practice on the point hitherto, has the Inám Department any concern with the circumstance of an Irrigation work belonging to the Govt or to an Inámdar or of the lands of an Inam being irrigated from an

an artificial work or from natural Springs, so far as the levy of the Irrigation Cess is concerned; as the levy of that cess is under the existing rules absolute from all wet cultivation, whether Inam or ryotwaree and however irrigated.

6. The Chief Commissioner cannot but think that Captain Cole's proceedings in this matter have proceeded from his not understanding fully the points noticed in the above remarks, but to prevent further correspondence of this nature, he considers that, while the Inam Superintendent of course be at liberty to report specially on any peculiar case that appears to him to call for exceptional consideration, he should be instructed strictly to limit the order recorded by him in the Register to that which alone is needed as laid down in the Rules.

I have &c

(Sd) J. Puckle

Offg: Secretary

1873

To the Surveyor General

Dated 15th March

Sup.? & 7091/221 of 73-74

In reply to S. 326 of 4th Inst conveying the Ch. Com.rs directions on Major Coles views on Irrigation Cess in Main Villages & gives certain instructions